EXHIBIT B

PHILLIPS, GOLDMAN & SPENCE, P.A.

EXPENSE RECORDS

FOR THE TIME PERIOD SEPTEMBER 1, 2008 THROUGH SEPTEMBER 30, 2008

Phillips, Goldman & Spence, P.A.

November 4, 2008

Orrick, Herrington & Sutcliffe, LLP

File WRG-AUS/JCP Invoice number 80306

Re: W. R. Grace & Co. David T. Austern

COSTS ADVANCED

| 09/12/08 | Check No.: 38508 - Parcels, Inc document retrieval/service/copy/mail, etc. | 10.00 |
|----------|--|----------|
| 09/12/08 | Check No.: 38508 - Parcels, Inc document | |
| | retrieval/service/copy/mail, etc. | 618.28 |
| 09/19/08 | Postage | 1.34 |
| 09/19/08 | Photocopies | 6.00 |
| 09/29/08 | Check No.: 38624 - John C. Phillips, Jr | |
| | expense reimbursement for Court Call. | 186.50 |
| | | |
| | Subtotal for COSTS only: 09/30/08 | \$822.12 |
| | | |